

## ABSTRACT

To enable to output, from a transcoder, a coded bit stream which can be decoded and reproduced by a receiving side moving image decoding device, irrespective of whether a coding tool or the like of the moving image compression-coding system being used in the receiving side moving image decoding device. A coding control unit outputs coding tool control information based on receiving decoding information received from the receiving side moving image decoding device. A DCT, a quantizer and a variable length encoder change operations based on the coding tool control information. The coding control unit outputs coding start information based on the receiving decoding information. A transcode start judging unit outputs a moving image signal based on the coding start information so as to operate to start transcoding.